IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

I.T.R. No.17 of 1991
Date of decision: 02.11.2006

The Commissioner of Income Tax, Haryana, Rohtak.

-----Applicants

Vs.

Dr. (Mrs.) Sushila Rathee, Rohtak.

-----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL
HON'BLE MR JUSTICE RAJESH BINDAL

Present: Mr. Yogesh Putney, Advocate for the revenue.

ORDER:

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Delhi Bench, Delhi, arising out of its order dated 2.5.1990 in I.T.A. No.5559/Del/1987 in respect of assessment year 1983-84:-

> "Whether on the facts and in the circumstances of the case, the Tribunal was right in law in affirming the order of the Appellate Assistant Commissioner by holding that that income from paying clinic should be taxed under the head 'profit or gains of business or profession' and not under the head 'salary'?"

We find that the issue stands covered in favour of the revenue and against the assessee by the judgment of this Court in ***B.M. Parmar*** **v.** ***C.I.T.*** (1999) 235 ITR 679. In our recent judgment dated 5.9.2006 in I.T.R. No.15 of 1995 (**The Commissioner of Income Tax, Haryana, Rohtak v. Kamal Kishore Batra DO, LIC, Kalanaur, Rohtak)**, we have answered the question in favour of the revenue and against the assessee.

Accordingly, the question referred is answered in favour of the revenue and against the assessee.

(ADARSH KUMAR GOEL)
JUDGE

November 02, 2006 **(RAJESH BINDAL)**

ashwani

JUDGE